

puty, or by any proper commissioner, or assessor of the county or city in which his or her personal property, or the property under his or her care and management doth or may lie, to give to such collector, deputy, commissioner or assessor, as the case may be, a full and particular account of his or her personal property in the said county or city, and of all personal property in his or her possession, or under his or her care and management, liable to be assessed, and which before the time of such request, shall not have been assessed in the said county or city, and the name of the person or persons to whom it belongs; and if any person shall refuse, or after ten days notice, shall neglect to render such account, he or she shall be subject to the penalties imposed on persons refusing or neglecting to deliver an account to any assessor under this act.

Sec. 27. *And be it enacted*, That the said collector or his deputy, or any assessor as aforesaid, shall on his own knowledge, or the best information he can obtain, value the said property according to the directions of this act, to such sum as he believes in his conscience the same to be worth as aforesaid, and shall certify the same to the commissioners, or mayor and city council as aforesaid.

Sec. 28. *And be it enacted*, That it shall be the duty of every collector, deputy collector and assessor, as aforesaid, to inform himself, by all lawful ways and means, of all property in the county or city liable to taxation, which may have escaped or been omitted in the regular course of valuation, and immediately on such information, to proceed to value such property agreeably to the directions of this act, and shall return to the proper commissioners, or mayor or city council, a certificate, in writing, of the particulars of all the said property, and of his valuation of the same agreeably to this act, and he shall return at the same time an alphabetical list of the names of all persons whose property he shall value.